

11 21.04.2023
RP Ct. No. 01
AN

MAT 564 of 2023
with
IA No. CAN 1 of 2023

M/s. ETC Agro Processing (India) Pvt. Ltd.
Vs.
Union of India & Ors.

Mr. Ankit Kanodia
Ms. Megha Agarwal
Mr. Jitesh Sah

... For the Appellant

Mr. A. Ray, Ld. G.P.
Mr. T.M. Siddiqui
Mr. D. Ghosh
Mr. D. Sahu

... For the State

Mr. Sandeep Prasad Shaw

... For the UOI

1. This intra-Court appeal is directed against the order dated 16th March, 2023 passed in WPA 4373 of 2023 whereby the learned Single Bench declined to pass any interim order and directed the respondent to file affidavit-in-opposition within a time frame and reply also. On seeing the prayer sought for in the writ petition, which is seeking for issuance of writ of mandamus to direct the respondent to refund the amount of IGST already paid by the appellant, the question of granting any interim relief during the pendency of the writ petition could not arise. Therefore, the learned Single Bench rightly declined to pass any interim order.

2. Therefore, the appeal and the connected application are dismissed with a direction to the respondents to file their affidavit-in-opposition not later than 27th April, 2023 and the appellant is granted three days time to file reply

thereto, if any. Let the matter be listed before the learned Single Bench during the second week of May 2023 as directed by the learned Single Bench.

(T. S. Sivagnanam)
Acting Chief Justice

(Hiranmay Bhattacharyya, J.)